

## Miss. Code Ann. § 73-21-187

Current with 2023 Regular Session legislation signed by the Governor and effective upon passage through March 18, 2023. The final official version of the statutes affected by 2023 legislation will appear on Lexis Advance and Lexis+ in the fall of 2023.

[Mississippi Code 1972 Annotated](#)>[Title 73. Professions and Vocations \(Chs. 1 — 79\)](#)>[Chapter 21. Pharmacists \(§§ 73-21-1 — 73-21-205\)](#)>[Pharmacy Audit Integrity Act \(§§ 73-21-175 — 73-21-191\)](#)

### § 73-21-187. Use of extrapolation in calculating recoupments or penalties prohibited.

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Notwithstanding any other provision in Sections 73-21-175 through 73-21-189, the entity conducting the audit shall not use the accounting practice of extrapolation in calculating recoupments or penalties for audits. An extrapolation audit means an audit of a sample of prescription drug benefit claims submitted by a pharmacy to the entity conducting the audit that is then used to estimate audit results for a larger batch or group of claims not reviewed by the auditor.

### History

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Laws, 2008, ch. 431, § 7, eff from and after July 1, 2008.

Mississippi Code 1972 Annotated  
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